

To: Harris County Precinct One Commissioner Rodney Ellis  
From: Katie Short, Director; Candice Johnson, Analyst  
CC: Mike Lykes, Kris Banks, Mohammed Jamal, Andrea Elizondo  
Date: December 11, 2020  
Re: **County Social Services-Public Safety-County Services Spending Comparison, Texas Counties Only**

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## EXECUTIVE SUMMARY

At the request of Harris County Precinct Two Commissioner Adrian Garcia's Office, the Commissioners Court's Analyst's Office compared public spending in the areas of social services, public safety, and county services from FY2010 to FY2018 across multiple jurisdictions, within Texas and outside of Texas. This analysis replicates an analysis included in the Arizona State University (ASU) 2019 report, "Local Investments in Social Services: The Role of Local Government Stakeholders in Improving Population Health Outcomes in Harris County, Texas." This memo includes analyses for counties in Texas only; analyses for jurisdictions outside of Texas is forthcoming.

The Analyst's Office compared expenditure and population data from four Texas counties, **Bexar County, Dallas County, Tarrant County, and Travis County, to data from Harris County.**

This analysis highlights several notable trends, including:

- **Over the eight-year period analyzed and for the counties analyzed, Travis County maintained the highest total annual per capita spending.**
- **For most counties, annual spending related to Public Safety was higher than spending in County Services or Social Services.** For the eight-year period analyzed, Harris County spent more on Public Safety (44%) than any other category—three times the amount spent on Social Services (13%).
- **Social Services spending, which includes health and non-health-related services, was the smallest area of spending for each county, ranging from 2.0% of spending (Tarrant County) to 13% (Harris County).** Harris County spent an average of \$70.49 per capita annually on Social Services for the period, FY2010 to FY2018—more than any other county analyzed except for Travis County in FY2012 (\$73.43 per capita).

## INTRODUCTION

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Arizona State University (ASU), with funding from Episcopal Health Foundation, published a report in 2019 titled, “Local Investments in Social Services: The Role of Local Government Stakeholders in Improving Population Health Outcomes in Harris County, Texas.” The report provides a multi-year quantitative analysis of Harris County government spending data, clarifying patterns in health and social services investments.

The report analyzed government spending in Harris County from FY2010 to FY2018 across three broadly defined health and non-health related categories: Public Safety, Social Services, and County Services.<sup>1</sup> The report also analyzed Harris County health data to study patterns in population health outcomes and conducted interviews to contextualized spending decisions. ASU’s report summarized ways that local government stakeholders could aid with improving health outcomes for residents.<sup>2</sup>

This memo expands on ASU’s research by comparing government spending in the three defined categories in Harris County to spending in Bexar County, Dallas County, Tarrant County, and Travis County. The scope of this memo is limited to comparative budget analysis and does not include an analysis of County health data, population health outcomes, or interviews.

## METHODOLOGY

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This memo replicates the methodology used in Arizona State University’s (ASU) 2019 report, “Local Investments in Social Services: The Role of Local Government Stakeholders in Improving Population Health Outcomes in Harris County, Texas.”<sup>3</sup> Specifically, this memo replicates the analysis of the “Spending on Social Services, Public Safety, and County Services,” section, which highlights overall county spending by category between FY2010 and FY2018. The original chart from the ASU report is included in Appendix A.<sup>4</sup>

For this analysis, the Analyst’s Office adopts ASU’s spending classification in three broadly defined areas: Social Services, Public Safety, and County Services.<sup>5</sup> The components of each category are described as follows:<sup>6</sup>

- **Social Services** includes spending on health and non-health related services, such as community services, parks and recreation, and public health departments;
- **Public Safety** includes spending on corrections, the judicial system, and emergency services; and,

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<sup>1</sup> Local Investments in Social Services: The Role of Local Government Stakeholders in Improving Population Health Outcomes in Harris County, Texas. Arizona State University. 2019. Page 6.

<sup>2</sup> Local Investments in Social Services: The Role of Local Government Stakeholders in Improving Population Health Outcomes in Harris County, Texas. Arizona State University. 2019. Page 3.

<sup>3</sup> Local Investments in Social Services: The Role of Local Government Stakeholders in Improving Population Health Outcomes in Harris County, Texas. Arizona State University. 2019. Page 11.

<sup>4</sup> Local Investments in Social Services: The Role of Local Government Stakeholders in Improving Population Health Outcomes in Harris County, Texas. Arizona State University. 2019. Page 11.

<sup>5</sup> Local Investments in Social Services: The Role of Local Government Stakeholders in Improving Population Health Outcomes in Harris County, Texas. Arizona State University. 2019. Page 11.

<sup>6</sup> Local Investments in Social Services: The Role of Local Government Stakeholders in Improving Population Health Outcomes in Harris County, Texas. Arizona State University. 2019. Page 11.

- **County Services** includes spending on administrative expenses, such as the budgets for the County Judge and the Precinct Commissioners' offices, as well as debt services and departments related to public infrastructure.

The Analyst's Office compared spending across these defined categories in Bexar, Dallas, Tarrant, and Travis to spending in Harris County. In some cases, counties did not have identical departments to those used to create Harris County's categories. In these instances, the Analyst's Office used discretion when assigning departments to replicate the original methodology as closely as possible.

This memo includes expenditure data from both consolidated annual financial reports (CAFRs) and adopted budget documents. A budget is a plan detailing how tax and other revenue will be allocated for future fiscal periods, and may include prior year actuals and current year budget expectations.<sup>7</sup> A CAFR is a set of financial statements that comply with the Governmental Accounting Standards Board (GASB) accounting requirements, and contain actual expenditures for the prior year's financial activities.<sup>8</sup> The Analyst's Office used actual expenditures from Harris County's CAFRs for the Harris County figures, replicating the original ASU analysis.<sup>9</sup> For all other jurisdictions analyzed, the Analyst's Office used prior period actuals published in adopted budgets for fiscal years 2010 through 2018. Although CAFR data would have been preferred, budget data was consistently available for the range of years requested for the jurisdictions analyzed.

All expenditure data has been adjusted for inflation.

To aid with accounting for the size of Harris County (and therefore, the scale of spending as compared to smaller counties), comparisons are presented both in terms of local population (per capita) and as a proportion of local expenditures. Per capita totals are calculated by dividing the spending amount in a given category by the total county population that year.

ASU's report chose to exclude the City of Houston population from per capita calculations to account for findings from interviews with county stakeholders that many services are often provided to residents living in the unincorporated areas of the county.<sup>10</sup> Unlike the original report, Harris County's per capita figures are calculated using the City of Houston and Harris County population in the corresponding year. This per capita calculation approach yields different per capita spending estimates than shown in ASU's report, but allows for a more accurate comparison to other counties.

A forthcoming report will expand this analysis to include six counties outside of Texas: Miami-Dade County, Florida; Denver County, Colorado; Maricopa County, Arizona; Cook County, Illinois; and King County, Washington.

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<sup>7</sup> Guide to Understanding Comprehensive Annual Financial Reports (CAFRs). (n.d.). Retrieved July 13, 2020, from <https://comptroller.texas.gov/transparency/budget/cafr-faq.php>

<sup>8</sup> Guide to Understanding Comprehensive Annual Financial Reports (CAFRs). (n.d.). Retrieved July 13, 2020, from <https://comptroller.texas.gov/transparency/budget/cafr-faq.php>

<sup>9</sup> Local Investments in Social Services: The Role of Local Government Stakeholders in Improving Population Health Outcomes in Harris County, Texas. Arizona State University. 2019. Page 6.

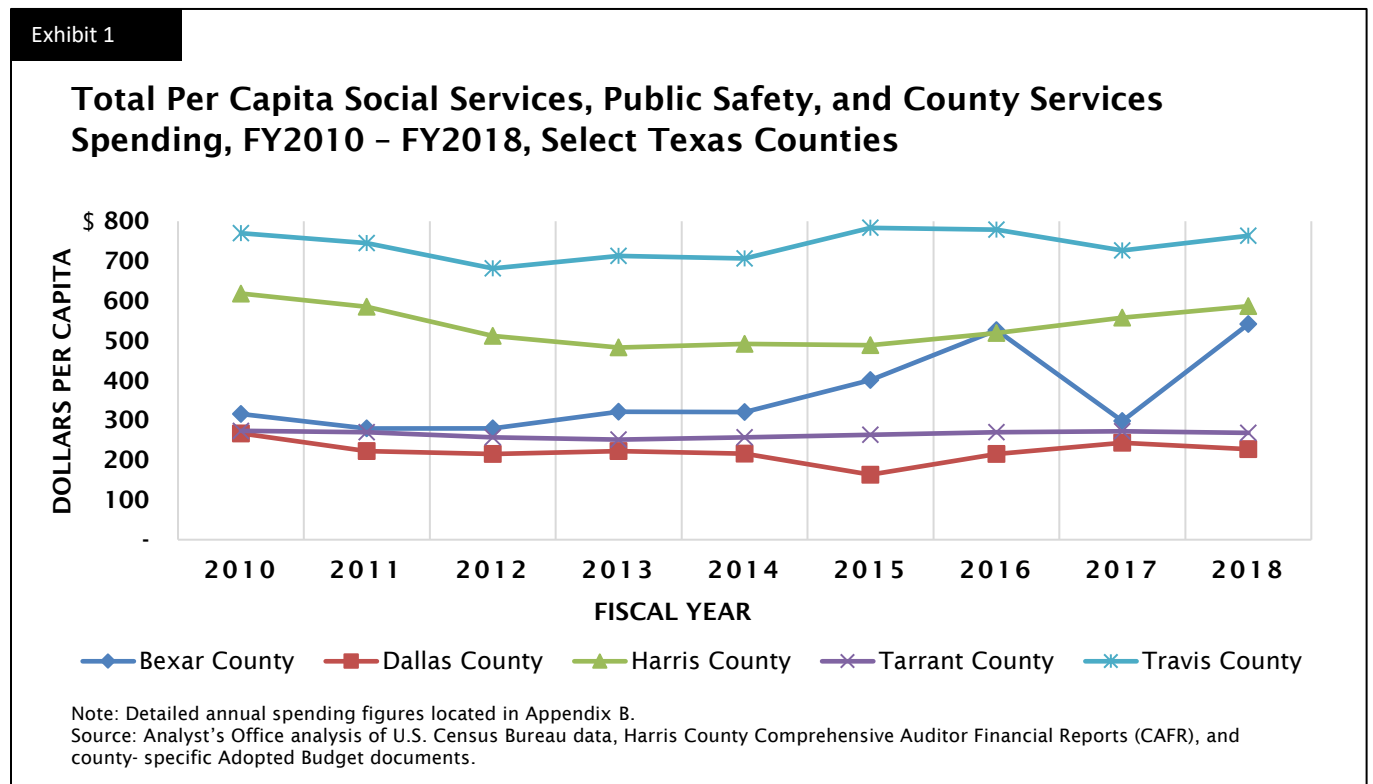
<sup>10</sup> Local Investments in Social Services: The Role of Local Government Stakeholders in Improving Population Health Outcomes in Harris County, Texas. Arizona State University. 2019. Page 9

## ASSESSMENT

### Total Annual Spending by County

The following section presents comparative analyses of spending by county, both in the aggregate for each fiscal year and then broken out in the three key categories: Social Services, Public Safety, and County Services.

Exhibit 1 reflects total annual per capita spending trends on Social Services, Public Safety, and County Services, in each county.<sup>11</sup>



### Key Findings

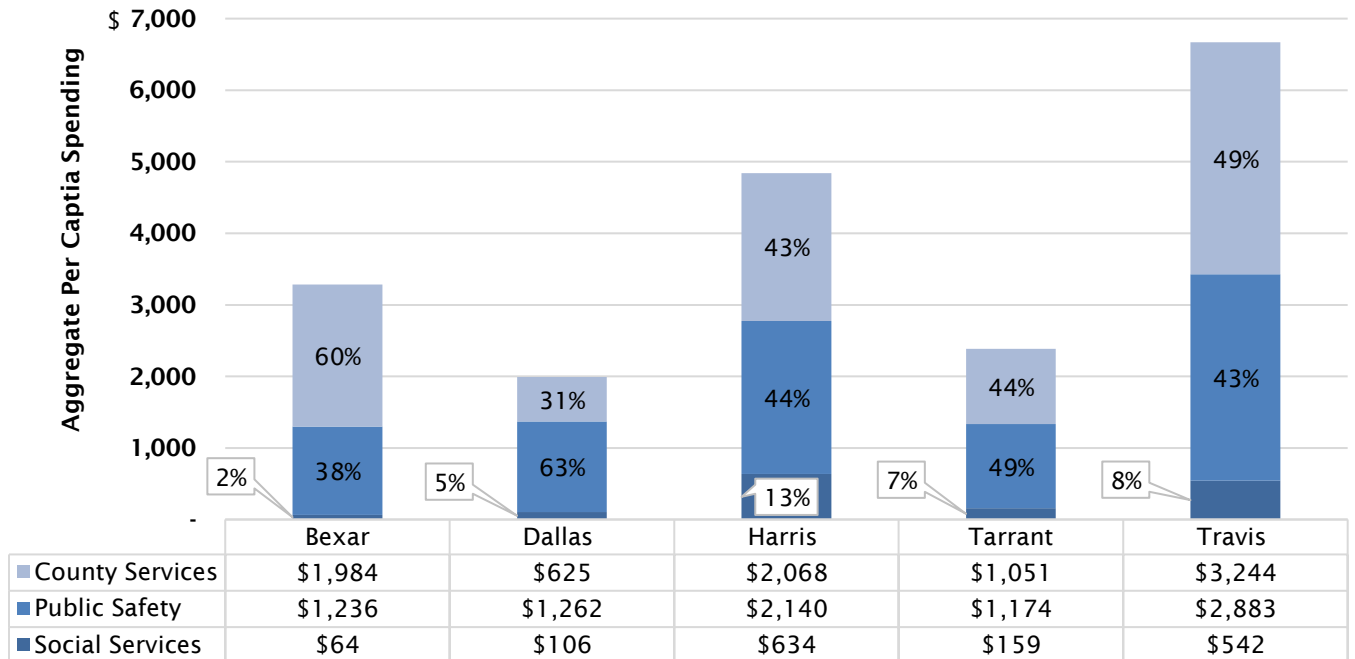
- Over the eight-year period analyzed, Travis County maintains the highest total annual per capita spending and after 2010, Dallas County maintains the lowest per capita annual spending.
- Bexar County is the only county to increase total annual per capita spending from FY2010 to FY2018 (\$316 to \$541, respectively), with exception to a significant drop in FY2017 (\$298 per capita). In contrast, Harris County spent less per capita in FY2018 (\$586 per capita) than in FY2010 (\$618 per capita).

<sup>11</sup>Actual figures available in Appendix B. Annual Public Per Capita Spending from FY2010- FY2018, In Select Texas Counties.

Exhibit 2 reflects the eight-year aggregate per capita spending for each county and demonstrates the local proportions of expenditures within a county allocated by category—Social Services, Public Safety, and County Services.

Exhibit 2

### Eight- Year Aggregate Per Capita Spending on Social Services, Public Safety, and County Services, FY2010-FY2018, In Select Texas Counties



Source: Analyst's Office analysis of U.S. Census Bureau data, Harris County Comprehensive Auditor Financial Reports (CAFR) and county- specific Adopted Budget documents.

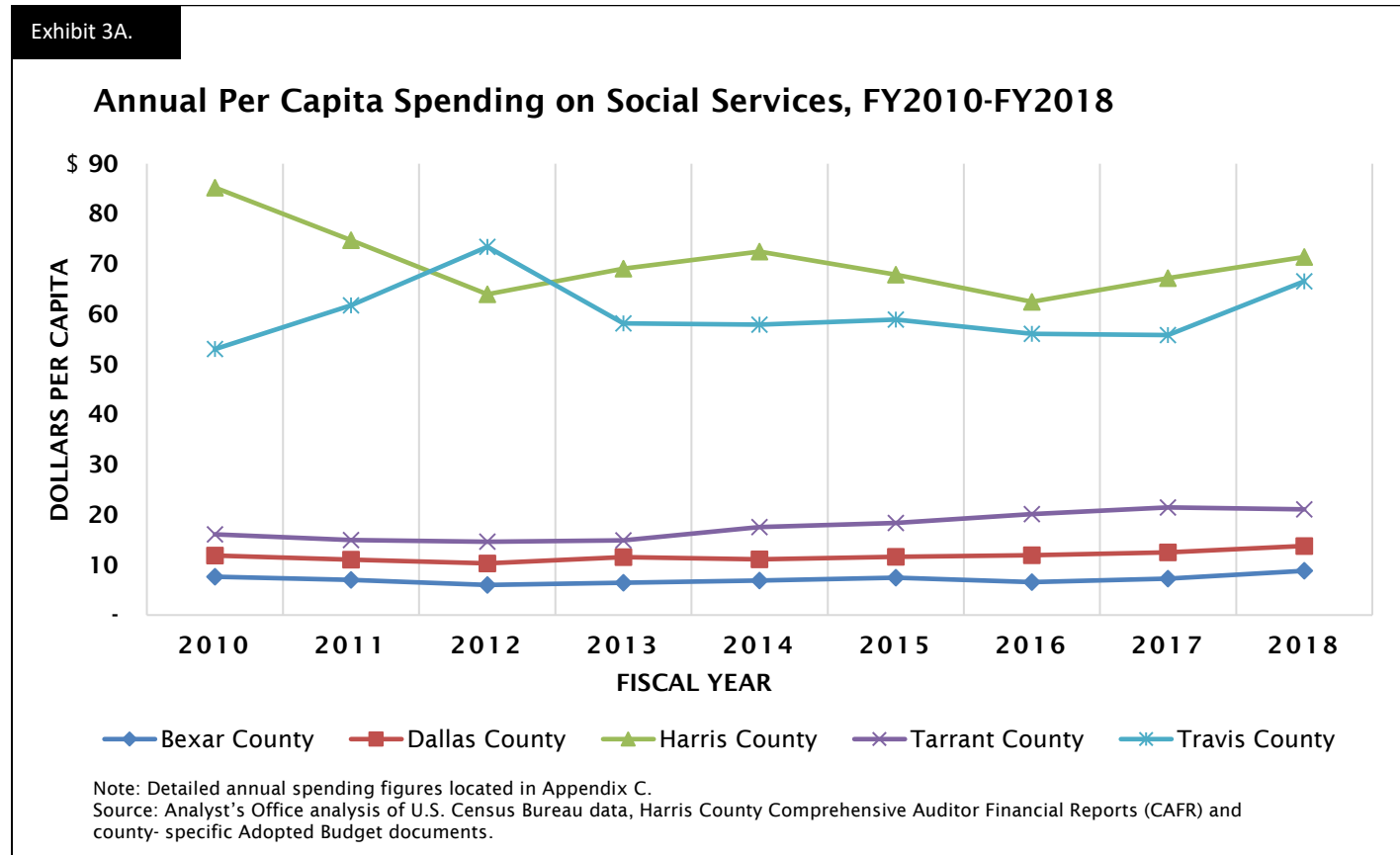
### Key Findings

- For the eight-year period analyzed, Harris County spent more on Public Safety (44%) than any other category—three times the amount spent on Social Services (13%).
- Dallas and Tarrant counties spent a greater percentage of their budgets on Public Safety (63% and 49%, respectively) than Harris County (44%) during the period analyzed.
- Social Services represents the smallest category of spending for all five counties for the period analyzed, ranging from 2.0% of spending (Tarrant County) to 13% (Harris County).

## Spending by Category: Social Services<sup>12</sup>

Exhibit 3A represents each county's spending on Social Services. As defined in the ASU report, Social Services includes spending on health and non-health related services, such as community services, parks and recreation, and public health departments. Expenditures related to parks included in Harris County Commissioner budgets are included in this category, replicating the ASU analysis. Spending outlined in this category does not include cost associated with local hospital districts.

Exhibit 3A.



## Key Findings

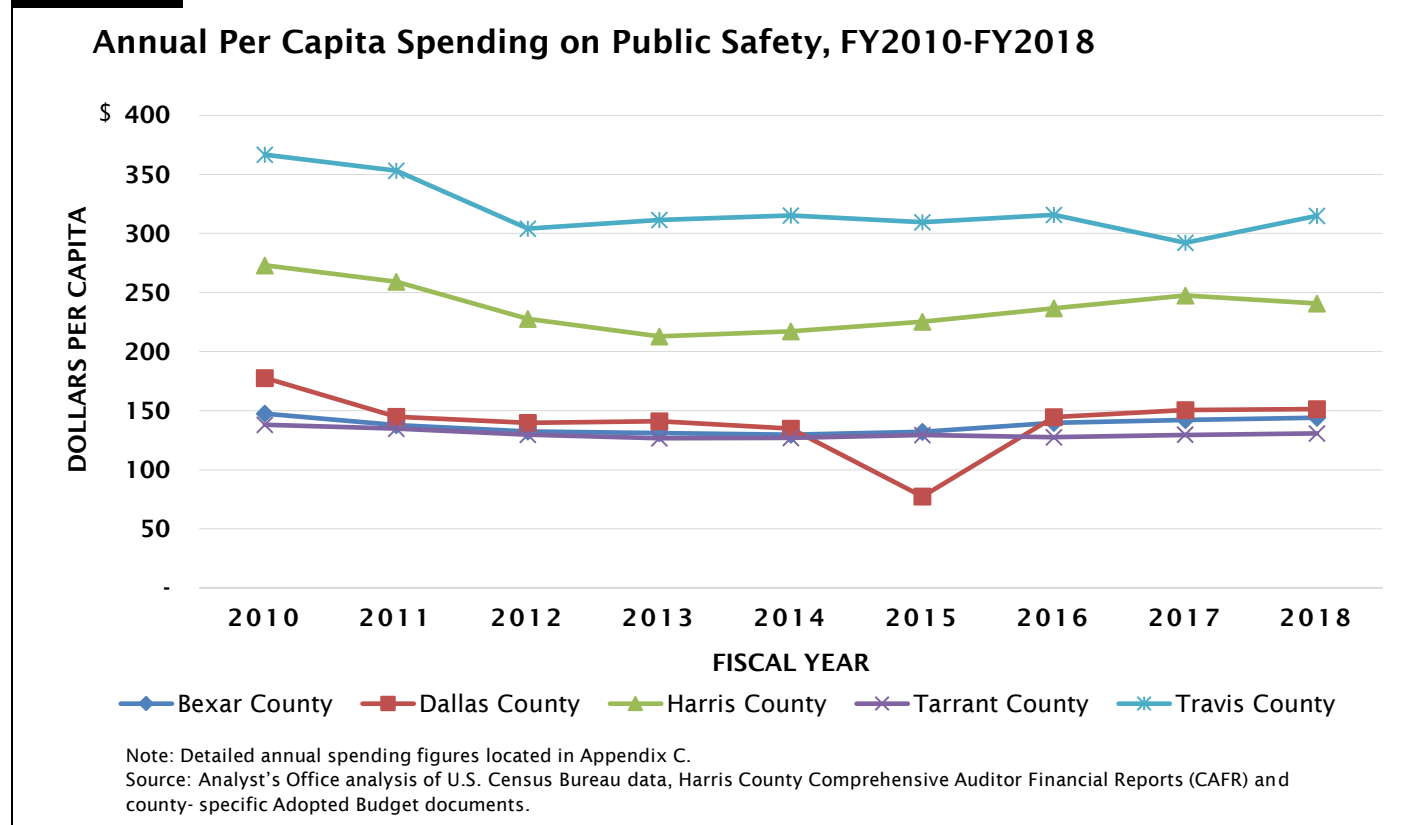
- Harris County spent an average of \$70.49 per capita annually on Social Services for the period, FY2010 to FY2018—more than any other county analyzed except for Travis County in FY2012 (\$73.43 per capita). Expenditures by the Harris County Public Health Department accounted for an annual average of 24% of that Social Services spending in the County.
- The next highest spending county, Travis County, spent an average of \$60.19 per capita annually on Social Services. In FY2012, spending on Social Services spiked 23% (from \$61.76 to \$73.43 per capita)—primarily due to increased spending in Parks and Recreation. Expenditures by Travis County Park and Recreation Services account for an average of 39% of Travis County annual spending in Social Services between FY2010 and FY2018.

<sup>12</sup>Actual figures available in Appendix C. Per Capita Public Spending, FY2010 to FY2018.

## Spending by Category: Public Safety<sup>13</sup>

Exhibit 3B represents each county's total annual per capita spending on Public Safety. As defined by the ASU report, Public Safety includes spending on corrections, the judicial system, and emergency services such as the sheriff's department or fire department.

Exhibit 3B.



## Key Findings

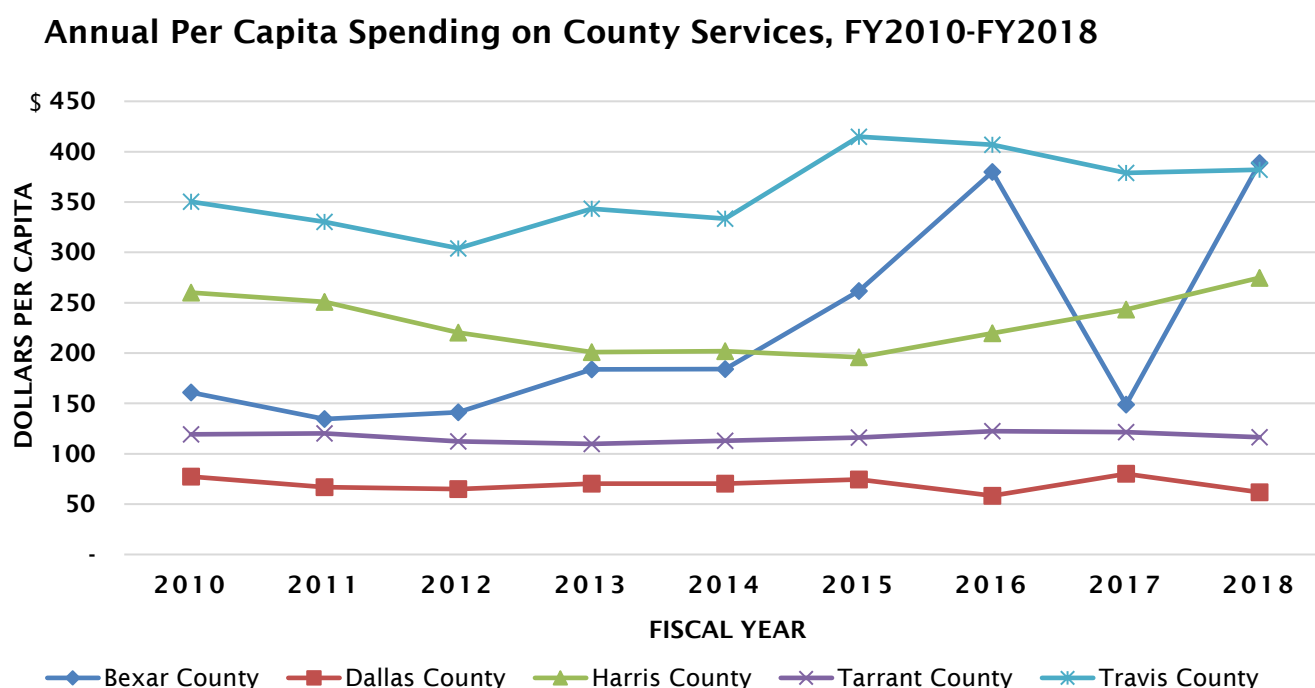
- Between FY2010 and FY 2018, Harris County spent an average of \$237.78 per capita annually on Public Safety, \$82.58 less than the per capita spending of Travis County. The Harris County Sheriff's Office accounts for an annual average of 40% of total Public Safety spending in the County.
- The highest spending county, Travis County, averaged \$320.37 in per capita spending over the eight-year period on Public Safety. Travis County's highest spending year on Public Safety was FY2010 at \$366.70 per capita. The Sheriff Department accounts for an annual average of 45% of that Public Safety spending.
- The lowest spending year on Public Safety, FY2015, was in line with Dallas County's 42% dip in annual Public Safety spending. Dallas County annual spending on Public Safety ranged from \$77.39 per capita (in FY2015) to \$177.75 per capita (in FY2010). Dallas County averaged \$140.23 per capita annual Public Safety spending—40% of which was allocated to the Sheriff's Department.

<sup>13</sup>Actual figures available in Appendix C. Per Capita Public Spending, FY2010 to FY2018.

## Spending by Category: County Services<sup>14</sup>

Exhibit 3C represents each county's total annual per capita spending on County Services. County Services includes spending on administrative expenses, such as the budgets for the County Judge and the County Commissioners' offices, as well as debt services and departments related to public infrastructure. This section excludes parks expenditures for all counties analyzed—parks-related expenditures (including those expenditures that may be included in County Commissioner budgets) were included in Social Services, which aligns with the methodology used by ASU in the original analysis.

Exhibit 3C.



Note: Detailed annual spending figures located in Appendix C.

Source: Analyst's Office analysis of U.S. Census Bureau data, Harris County Comprehensive Auditor Financial Reports (CAFR) and county-specific Adopted Budget documents.

## Key Findings

- Harris County spent an average of \$229.74 per capita over the eight-year period on County Services. Excluding Debt Service payments, Harris County's County Judge and Commissioners' Offices account for the majority of the county's County Services, at an average of 33% of that annual County Services spending.<sup>15</sup> In keeping with the ASU analysis, the Commissioner Precinct budgets include road and environmental management expenditures<sup>16</sup>— and exclude park expenditures.
- Travis County, the highest spending county, averaged \$360.48 per capita on County Services for the eight-year period. Excluding Debt Service, Travis County's

<sup>14</sup>Actual figures available in Appendix C. Per Capita Public Spending, FY2010 to FY2018.

<sup>15</sup>Analysis conducted by the Analyst's Office. Debt service was excluded from County Services spending total to highlight county services not related to debt repayments. Debt service makes up 26% of County Services eight-year expenditures.

<sup>16</sup>Per ASU Harris County budget documents natural resources expenditures include but are not limited to environmental management services, El Franco Le Wetland, San Jacinto Wetlands, and Feral Hog Mitigation.



Transportation & Natural Resources (TNR), the County department responsible for maintaining roads and natural resources accounts for the majority of the county's County Services, at an average of 45% of total annual County Services spending.<sup>17</sup> Travis County's County Judge and Commissioners' Offices account for an average of 0.5% of the annual County Services spending.<sup>18</sup>

- Bexar County's per capita spending on County Services averaged \$220.40 over the eight-year period, ranging from \$134.52 per capita (in FY2011) to \$388.68 per capita (in FY2018). Excluding Debt Service, Bexar County's Public Works, the County department responsible for maintaining roads and environmental services account for the majority of County Services expenditures, at an average of 27% of total annual County Services spending.<sup>19</sup> Bexar County's County Judge and Commissioners' Offices expenditures account for an average of only 1% of the annual County Services spending.<sup>20</sup>

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<sup>17</sup>Analysis conducted by the Analyst's Office. Debt service was excluded from County Services spending total to highlight county services not related to debt repayments. Debt services make up 25% of eight-year County Services expenditures. TNR includes expenditures associated with the Flood Plain program.

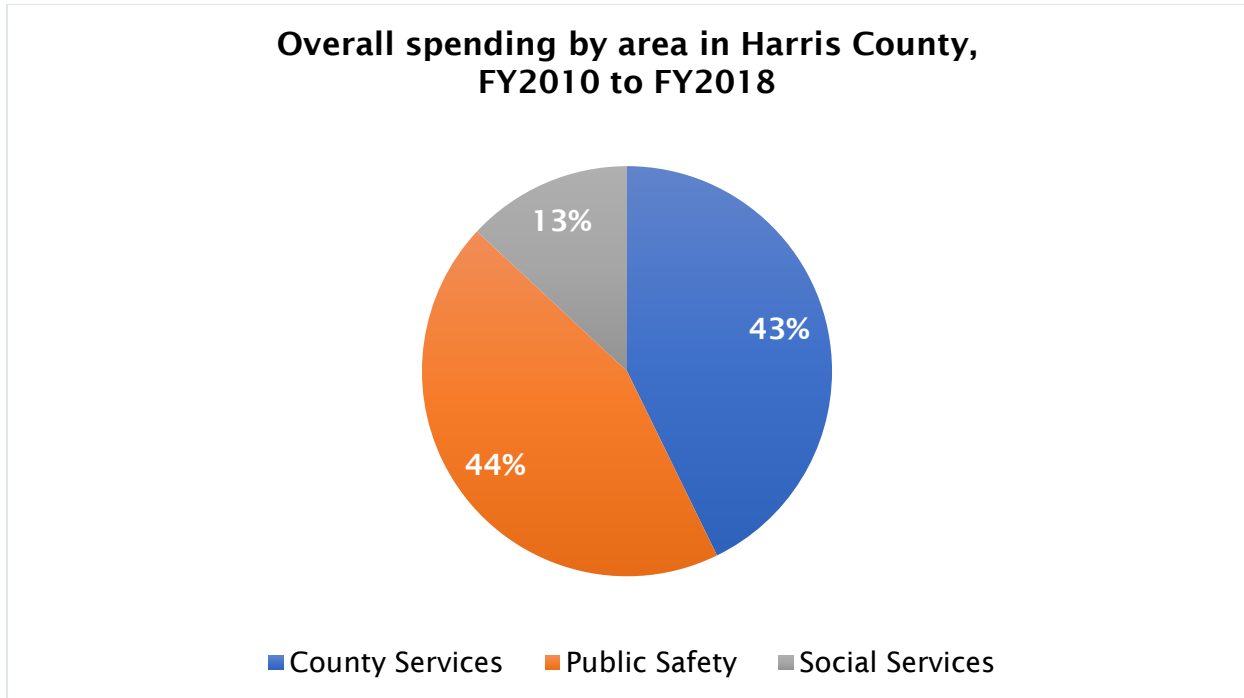
<sup>18</sup>Analysis conducted by the Analyst's Office using data from Travis County Adopted Budgets documents.

<sup>19</sup>Non-Departmental services accounted for 28% and Public Works accounted for 26% of Bexar County total County Services spending over the eight-year period. Non-Departmental includes general government, health and welfare, intergovernmental, Helotes Fire, and contingencies expenditures. Bexar County Public Works Department include flood mitigation expenditures. These figures exclude debt service. Debt service makes up 48% of Bexar County eight-year County Services expenditures.

<sup>20</sup> Bexar County publishes their County Judge and Precinct Commissioners' budgets as one departmental expenditure; therefore Judge/Commissioner is the actual name of the name department as published in the Adopted Budget documents.

## Appendix A. Harris County Overall Spending by Area

The following chart is replicated from the “Local Investments in Social Services: The Role of Local Government Stakeholders in Improving Population Health Outcomes in Harris County, Texas” report, “Spending on Social Services, Public Safety, and County Services” section.



<b>Social Services</b> <ul style="list-style-type: none"> <li>• Community Services (Housing, Financial Assistance, Veterans Services)</li> <li>• Domestic Relations</li> <li>• Libraries</li> <li>• Parks and Recreation</li> <li>• Protective Services for Children and Adults</li> <li>• Public Health</li> <li>• Other Health Services</li> </ul>	<b>County Services</b> <ul style="list-style-type: none"> <li>• Administration</li> <li>• Business Operation</li> <li>• Debt Service</li> <li>• Natural Resources</li> <li>• Public Infrastructure (Engineering, Flood Control, Toll Road Authority)</li> <li>• Real Property</li> <li>• Transportation</li> </ul>
<b>Public Safety</b> <ul style="list-style-type: none"> <li>• Corrections</li> <li>• Fire and Ambulance</li> <li>• Judicial</li> <li>• Police</li> </ul>	

Local Investments in Social Services: The Role of Local Government Stakeholders in Improving Population Health Outcomes in Harris County, Texas. 2019. Page 11.

## **Appendix B. Annual Public Per Capita Spending from FY2010- FY2018, In Select Texas Counties**

The following is a summary of total local per capita spending by fiscal year and county.

	<b>Bexar County</b>	<b>Dallas County</b>	<b>Harris County</b>	<b>Tarrant County</b>	<b>Travis County</b>
<b>2010</b>	\$316.10	\$267.10	\$618.44	\$273.50	\$770.17
<b>2011</b>	\$279.32	\$222.82	\$584.74	\$270.00	\$745.31
<b>2012</b>	\$279.51	\$215.07	\$511.87	\$256.78	\$681.51
<b>2013</b>	\$321.33	\$222.89	\$482.75	\$251.39	\$713.19
<b>2014</b>	\$320.62	\$216.10	\$491.63	\$257.48	\$706.66
<b>2015</b>	\$401.20	\$163.43	\$488.97	\$263.90	\$783.42
<b>2016</b>	\$526.18	\$214.98	\$518.84	\$270.21	\$778.80
<b>2017</b>	\$298.30	\$243.09	\$557.91	\$272.47	\$726.74
<b>2018</b>	\$541.50	\$227.02	\$586.99	\$268.36	\$763.52

### Appendix C. Per Capita Public Spending, FY2010 to FY2018

Each chart reflects per capita annual spending by county on: Social Services, Public Safety, and County Services.

#### Per Capita Spending on Social Services, Select Texas Counties, FY2010 - FY2018

	Bexar County	Dallas County	Harris County	Tarrant County	Travis County
2010	\$7.66	\$11.85	\$85.24	\$16.09	\$53.03
2011	\$7.01	\$11.08	\$74.75	\$14.93	\$61.76
2012	\$6.00	\$10.31	\$63.94	\$14.62	\$73.43
2013	\$6.43	\$11.54	\$69.05	\$14.91	\$58.20
2014	\$6.92	\$11.10	\$72.46	\$17.58	\$57.93
2015	\$7.45	\$11.61	\$67.87	\$18.39	\$58.95
2016	\$6.55	\$11.96	\$62.47	\$20.14	\$56.07
2017	\$7.26	\$12.51	\$67.16	\$21.47	\$55.80
2018	\$8.82	\$13.78	\$71.44	\$21.06	\$66.55

#### Per Capita Spending on Public Safety, Select Texas Counties, FY2010 - FY2018

	Bexar County	Dallas County	Harris County	Tarrant County	Travis County
2010	\$147.48	\$177.75	\$273.09	\$138.10	\$366.70
2011	\$137.79	\$144.82	\$259.25	\$134.83	\$353.18
2012	\$132.44	\$139.74	\$227.64	\$129.77	\$304.03
2013	\$130.97	\$141.03	\$212.90	\$126.67	\$311.58
2014	\$129.65	\$134.73	\$217.15	\$127.10	\$315.35
2015	\$132.18	\$77.39	\$225.23	\$129.37	\$309.60
2016	\$139.65	\$144.67	\$236.58	\$127.62	\$315.82
2017	\$142.22	\$150.52	\$247.44	\$129.45	\$292.13
2018	\$144.00	\$151.42	\$240.77	\$130.84	\$314.90

#### Per Capita Spending on County Services, Select Texas Counties, FY2010 - FY2018

	Bexar County	Dallas County	Harris County	Tarrant County	Travis County
2010	\$160.95	\$77.50	\$260.11	\$119.31	\$350.44
2011	\$134.52	\$66.92	\$250.74	\$120.24	\$330.37
2012	\$141.07	\$65.02	\$220.29	\$112.40	\$304.06
2013	\$183.94	\$70.32	\$200.80	\$109.81	\$343.41
2014	\$184.05	\$70.27	\$202.02	\$112.80	\$333.38
2015	\$261.56	\$74.43	\$195.87	\$116.14	\$414.87
2016	\$379.98	\$58.35	\$219.78	\$122.45	\$406.91
2017	\$148.82	\$80.06	\$243.31	\$121.55	\$378.81
2018	\$388.68	\$61.82	\$274.78	\$116.45	\$382.07

**The Harris County Commissioners Court's Analyst's Office** provides the Harris County Commissioners Court members with objective, nonpartisan, and timely fiscal and policy analysis related to the efficiency and effectiveness of various County operations.

This report was prepared by Candice Johnson, Analyst, with review and contributions from Katie Short, Director.

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